

**Nebraska Bond or Alternative Security Clearance Request  
for Nonresident Contractors and Subcontractors**  
Attach documentation from county.

<b>1</b> Nebraska ID Number	<b>2</b> Federal Employer ID or Social Security Number	<b>PLEASE DO NOT WRITE IN THIS SPACE</b>
<b>3</b> Request for clearance is made for (check appropriate box) <input type="checkbox"/> Surety Bond <input type="checkbox"/> Alternative Security		<b>4</b> Surety Bond Number

<b>5</b> Total Amount of Bond or Alternative Security	<b>6</b> Status <input type="checkbox"/> Contractor <input type="checkbox"/> Subcontractor	<b>7</b> Type of Bond or Alternative Security <input type="checkbox"/> Single Project <input type="checkbox"/> Multiple Registered Projects <input type="checkbox"/> Alternative Security – Identify Below: _____
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NAME AND MAILING ADDRESS OF PRINCIPAL	NAME AND MAILING ADDRESS OF PROJECT OWNER
Name _____	Name _____
Street or Other Mailing Address _____	Street or Other Mailing Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____

**This clearance cannot be granted until the required returns and payments have been made.**

A nonresident contractor is required to withhold and remit income tax on all wages paid for services performed within Nebraska. This applies whether the employee is a resident or nonresident of Nebraska on this project.

<b>8</b> Have you filed the required <a href="#">Nebraska Withholding Return, Form 941N</a> , to report wages earned? <input type="checkbox"/> YES <input type="checkbox"/> NO	<b>10</b> Did you pay sales or use tax on the materials used? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, list the states and the sales tax rate paid: _____
<b>9</b> Did you hire any <b>Nebraska</b> resident employees? <input type="checkbox"/> YES <input type="checkbox"/> NO	

Nebraska County Where Project is Located _____	Your Project Start Date (mo/day/yr) _____	Your Project Completion Date (mo/day/yr) _____	Contractor's Project Number _____
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**FOR RELEASE OF ALTERNATIVE SECURITY USE ONLY**

Under penalties of law, I declare that to the best of my knowledge and belief the above-referenced project has been completed, and that all taxes and wage contributions due the State of Nebraska and its political subdivisions have been paid in full. I do hereby request release of the alternative security provided for the above-referenced project.

**sign here** ▶

Signature of Contractor _____	Title _____	Telephone Number _____	Date _____
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**FOR RELEASE OF BOND USE ONLY**

Name and Mailing Address of Surety Company	Name and Mailing Address of Agent
Name of Surety Company _____	Name of Surety Company Agent _____
Street or Other Mailing Address _____	Street or Other Mailing Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____

Under penalties of law, I declare that to the best of my knowledge and belief the above-referenced project has been completed, and that all taxes and wage contributions due the State of Nebraska and its political subdivisions have been paid in full.

**sign here** ▶

Signature of Principal _____	Title _____	Telephone Number _____	Date _____
Print Name of Principal _____		Cellular Number _____	

**INDEMNIFICATION AGREEMENT**

In consideration for clearance from the bonding requirements of [Neb. Rev. Stat. §§ 77-3101 to 77-3112, R.R.S. 2008](#) as amended, prior to an audit, the surety company agrees that if the Nebraska Department of Revenue determines by an audit of the books and records of the principal within three years from the date of clearance that any taxes are due and owing, the surety company will faithfully and promptly pay to the Nebraska Department of Revenue, any and all taxes due and owing from the principal. This shall not preclude any other means of collecting any taxes due and owing from the principal.

**sign here** ▶

Signature of Surety Company _____	Title _____	Telephone Number _____	Date _____
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**FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY**

The prime or general contractor is relieved of the obligation of withholding final payments to the subcontractor based on the above statement. The project identified on this form has been completed and a review of the tax returns or records previously filed with the Department of Revenue through the date last indicated above, reveals no current liability due and owing to the State of Nebraska. This does not consider any possible tax liability which may arise by audit. The contractor is relieved of the security requirements of [Neb. Rev. Stat. §§ 77-3101 to 77-3112, R.R.S. 2008](#) as amended, for the completed project. If applicable, authorization is granted to reduce the total multi-project bond amount by the total consideration received for the completed project. The Nebraska Department of Revenue, each county, and the Nebraska Department of Labor reserve the right to make a future assessment of any tax, penalty, or interest due, as a result of an audit, and collect any such amounts from the principal or the bonding company for tax obligations which were incurred between the inclusive effective dates of the bond for the completed project.

**sign here** ▶

Authorized Signature _____	Title _____	Telephone Number _____	Date _____
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Mail this request to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98903, LINCOLN NE 68509-8903**  
**www.revenue.ne.gov, 800-742-7474 (NE and IA), 402-471-5729**

## INSTRUCTIONS

**WHO MUST FILE.** All nonresident contractors and subcontractors who entered into a construction contract prior to January 1, 2010, within the State of Nebraska and who have filed a Nebraska Tax Bond, Form 24B, or alternative security, must file a Nebraska Bond or Alternative Security Clearance Request, Form 24C. The Nebraska Department of Revenue (Department) will NOT release the bond or alternative security of the prime or general contractor, until all the nonresident subcontractors have been properly registered to do business in Nebraska, and have registered and provided a bond or alternative security, if required, for their portion of the project. Additionally, prior to releasing any bond or alternative security, all required tax returns must have been filed by the prime or general contractor and by all nonresident subcontractors working on the project.

**CONTRACTOR REGISTRATION REQUIREMENTS.** Effective January 1, 2010, all contractors performing construction services in Nebraska are required to be registered on the [Contractor Registration Database](#) (Database). This Database is maintained by the Department of Labor (Labor). Registration in this Database meets contractor registration requirements for both the Departments of Revenue and Labor. Registration is done online at [www.dol.nebraska.gov](http://www.dol.nebraska.gov) and must be renewed annually. Registration requirements and fees are set out in the *Contractor Registration Act* of the Department of Labor.

**WHEN AND WHERE TO FILE.** This request, properly signed and accompanied by proof of payment of property taxes due and owing from the county where work was performed, is to be mailed to the Department by every nonresident contractor and/or subcontractor upon completion of the work performed within Nebraska. Clearance will be granted when it is determined that all taxes and contributions due Nebraska and its political subdivisions for the completed project have been paid. A separate Form 24C must be submitted for each project as it is completed. The project must be specifically identified on the form. Mail the completed Form 24C to the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.

**AUDIT.** The Department may audit the books and records of a nonresident contractor for any periods open under the appropriate statute of limitations. The Department may agree to a request for an audit based on available resources.

**AUTHORIZED SIGNATURE.** For release of a bond, this request must be signed by the nonresident contractor or subcontractor, and an authorized representative of the surety company.

Release of alternative security requires this request be signed by the contractor or subcontractor.